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§4–405.

- (a) An annexation resolution shall provide that the residents in the area to be annexed and their property shall be added to the municipality, generally subject or not, as applicable, to specific provisions of the municipal charter.
- (b) (1) Notwithstanding subsection (a) of this section, an annexation resolution may provide, for stated periods and under specific conditions, special treatment of the residents in the area to be annexed and their property as to:
 - (i) rates of municipal taxation; and
 - (ii) municipal services and facilities.
- (2) After an annexation resolution takes effect, any change in the provisions for special treatment for stated periods and under specific conditions may be made only by a resolution enacted under this subtitle.

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